§ 30.30

on the bond, or on a separate listing which refers to and is made a part of the bond, a pro forma list of shipments on board the departing carrier for which Shipper's Export Declarations have not been filed with the CBP Director. The list shall show for each such shipment the name of the shipper, the country to which exported, marks and numbers of the packages, the number and kind of packages, a description of the goods and the value (or estimated value). However, where such waiver will not interfere with the ability of the CBP Director to check on performance under the bond, or with the identification of the shipment for purposes of obtaining statistical information in the event of failure of performance under the bond, the CBP Director may waive the requirement for the pro forma list of shipments for which declarations are missing, or may accept a list containing less than the items of information enumerated above. Approval of bonds and administration of the provisions of the regulations in this part relating to performance by carriers under such bonds, including remission and mitigation of penalties incurred by the carriers, are hereby delegated to the Commissioner of CBP or his delegate to be carried out in accordance with the provisions of section 623 of the Tariff Act of 1930, as amended, and the regulations of the Bureau of Customs and Border Protection issued pursuant thereto.

[41 FR 9134, Mar. 3, 1976, as amended at 58 FR 41425, Aug. 4, 1993]

Subpart C—Special Provisions Applicable Under Particular Circumstances

$\S 30.30$ Values for certain types of transactions.

The following special arrangements govern the values to be reported for shipments of the following unusual types:

(a) Subsidized exports of agricultural products. Where provision is made for the payment of an export subsidy to the exporter for the exportation of agricultural commodities under a program of the Department of Agriculture, the value required to be shown

on the export declaration is the f.a.s. value as defined in §30.7(q), based on the selling price paid by the foreign importer, excluding the amount of the subsidy.

(b) GSA exports of excess personal property. For exports of General Services Administration excess personal property, the value to be shown on the Shipper's Export Declaration will be the total of the estimated "fair value," if any, at which the property was transferred to GSA by the holding agency, plus charges, when applicable, to the port of export, such as packing, rehabilitation, inland freight drayage. The estimated "fair value" may be zero, or it may be a percentage of the original or estimated acquisition costs. (Export Declarations for such shipments will bear the notation "Excess Personal Property, GSA Regulations 1–III, 303.03.'')

§ 30.31 Identification of certain nonstatistical and other unusual transactions.

In order to enable the Bureau of the Census to make a judgment as to the statistical or other status of certain export transactions, Shipper's Export Declarations covering the following types of transactions should carry a statement beneath the commodity description clearly identifying the transactions as such:

- (a) Merchandise exported for repair only, and other temporary exports to be returned to the United States which are not sold and do not enter the trade of the country to which shipped, e.g., merchandise for exhibition (not for exhibition and possible sale), horses or other animals for breeding or grazing, etc.
- (b) The return of merchandise previously imported for repair only and other returns to the foreign shipper of temporarily imported merchandise (declared as such on importation) on which no alteration or processing has been performed; e.g., foreign merchandise being returned to the country of origin after importation into the United States for exhibition only.
- (c) Shipments of material in connection with construction, maintenance, and related work being done on projects for the U.S. Armed Forces.